

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sadorus Fire Protection District

Unit Code: 010/125/06 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$219,542

Equalized Assessed Valuation: \$15,473,643

Population: 625

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$76,367	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$122	\$66	\$35
Revenue Collected During FY 08:	\$83,260	\$172,084	\$125,274
Expenditures During FY 08:	\$70,439	\$174,924	\$106,335
Per Capita Revenue:	\$133	\$89	\$61
Per Capita Expenditures:	\$113	\$89	\$54
Revenues over (under) Expenditures:	\$12,821	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	126.62%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$89,188	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$143	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$133,197	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Salem Fire Protection District

Unit Code: 058/060/06 County: MARION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,094,195

Equalized Assessed Valuation: \$98,739,730

Population: 7,551

Employees:

Full Time: 4

Part Time: 50

Salaries Paid: \$267,572

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$469,625	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$62	\$66	\$35
Revenue Collected During FY 08:	\$621,778	\$172,084	\$125,274
Expenditures During FY 08:	\$621,578	\$174,924	\$106,335
Per Capita Revenue:	\$82	\$89	\$61
Per Capita Expenditures:	\$82	\$89	\$54
Revenues over (under) Expenditures:	\$200	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	75.59%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$469,825	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$62	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$93,264	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$376,561</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$50</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.38%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

## Local Government Profile

Unit Name: **Salina Township Fire Protection District**Unit Code: **046/150/06** County: **Kankakee**Fiscal Year End: **5/31/2008**Accounting Method: **Cash With Assets**Appropriation or Budget: **\$325,700**Equalized Assessed Valuation: **\$20,392,091**Population: **1,317**

Employees:

Full Time: Part Time: Salaries Paid: **\$**

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$14,202</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$73,769</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$57,725</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$16,044</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>52.40%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$30,246</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$73</b>	<b>\$37</b>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,408</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,838</b>	<b>\$55,681</b>	<b>\$</b>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$64,973</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$49</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: San Jose Fire Protection District

Unit Code: 060/070/06

County: MASON

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$64,500

Equalized Assessed Valuation:

\$16,561,804

Population:

800

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,600	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 08:	\$65,566	\$172,084	\$125,274
Expenditures During FY 08:	\$58,746	\$174,924	\$106,335
Per Capita Revenue:	\$82	\$89	\$61
Per Capita Expenditures:	\$73	\$89	\$54
Revenues over (under) Expenditures:	\$6,820	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	43.27%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$25,420	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$32	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$25,420	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

## Local Government Profile

Unit Name: Sandoval Fire Protection District

Unit Code: 058/070/06 County: MARION

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$430,877

Equalized Assessed Valuation: \$13,924,724

Population: 3,589

Employees:

Full Time: 2

Part Time: 17

Salaries Paid: \$71,226

## Blended Component Units

Number Submitted = 1

Ambulance

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$131,352	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$37	\$66	\$35
Revenue Collected During FY 08:	\$325,357	\$172,084	\$125,274
Expenditures During FY 08:	\$301,096	\$174,924	\$106,335
Per Capita Revenue:	\$91	\$89	\$61
Per Capita Expenditures:	\$84	\$89	\$54
Revenues over (under) Expenditures:	\$24,261	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	72.13%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$217,192	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$61	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$217,193	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$374,974</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$104</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>1.41%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sandusky-Elco-Tamms Fire Protection District

Unit Code: 002/020/06 County: ALEXANDER

Fiscal Year End: 6/30/2008

Accounting Method:

Appropriation or Budget: \$11,211

Equalized Assessed Valuation: \$5,130,188

Population: 2,150

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$898	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	\$11,073	\$172,084	\$125,274
Expenditures During FY 08:	\$11,211	\$174,924	\$106,335
Per Capita Revenue:	\$5	\$89	\$61
Per Capita Expenditures:	\$5	\$89	\$54
Revenues over (under) Expenditures:	-\$138	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	6.78%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$760	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$760	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION:** Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Sandwich Fire Protection District**

Unit Code: **019/070/06**

County: **DEKALB**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$1,320,916**

Equalized Assessed Valuation:

**\$262,162,916**

Population:

**14,500**

Employees:

Full Time:

Part Time:

**80**

Salaries Paid:

**\$234,568**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$673,377</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$1,097,309</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$1,112,990</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$76</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>-\$15,681</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>59.09%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$657,696</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$657,696</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,726,011</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$119</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sangamon Valley Fire Protection District

Unit Code: 010/130/06 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$160,500

Equalized Assessed Valuation: \$62,941,222

Population: 4,700

Employees:

Full Time:

Part Time: 47

Salaries Paid: \$7,396

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$124,498	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 08:	\$128,716	\$172,084	\$125,274
Expenditures During FY 08:	\$110,909	\$174,924	\$106,335
Per Capita Revenue:	\$27	\$89	\$61
Per Capita Expenditures:	\$24	\$89	\$54
Revenues over (under) Expenditures:	\$17,807	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	128.31%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$142,305	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$30	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$142,305	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Santa Fe Fire Protection District

Unit Code: 014/090/06 County: CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$70,840

Equalized Assessed Valuation: \$15,761,139

Population: 523

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$2,155

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,871	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$38	\$66	\$35
Revenue Collected During FY 08:	\$79,077	\$172,084	\$125,274
Expenditures During FY 08:	\$83,810	\$174,924	\$106,335
Per Capita Revenue:	\$151	\$89	\$61
Per Capita Expenditures:	\$160	\$89	\$54
Revenues over (under) Expenditures:	-\$4,733	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	22.83%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$19,138	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$37	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$19,138	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Saunemin Fire Protection District**

Unit Code: **053/090/06** County: **LIVINGSTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$61,000**

Equalized Assessed Valuation: **\$15,130,000**

Population: **900**

Employees:

Full Time:

Part Time: **19**

Salaries Paid: **\$9,350**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$66,683</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$74</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$72,236</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$55,596</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$16,640</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>149.87%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$83,323</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$93</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$68,321</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Savanna Fire Protection District

Unit Code: 008/045/06

County: Carroll

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$82,950

Equalized Assessed Valuation:

\$16,283,116

Population:

800

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,459	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$6	\$66	\$35
Revenue Collected During FY 08:	\$80,327	\$172,084	\$125,274
Expenditures During FY 08:	\$81,596	\$174,924	\$106,335
Per Capita Revenue:	\$100	\$89	\$61
Per Capita Expenditures:	\$102	\$89	\$54
Revenues over (under) Expenditures:	-\$1,269	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	3.91%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$3,190	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$4	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Saybrook-Arrowsmith Fire  
Protection District

Unit Code: 064/170/06 County: MCLEAN

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$216,495

Equalized Assessed Valuation: \$24,003,334

Population: 1,400

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$2,574

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$40,977	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$29	\$66	\$35
Revenue Collected During FY 08:	\$175,880	\$172,084	\$125,274
Expenditures During FY 08:	\$181,201	\$174,924	\$106,335
Per Capita Revenue:	\$126	\$89	\$61
Per Capita Expenditures:	\$129	\$89	\$54
Revenues over (under) Expenditures:	-\$5,321	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	19.68%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$35,656	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$25	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,103	\$7,031	\$
Total Unrestricted Net Assets:	\$33,553	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$111,380</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$80</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Scales Mound Fire Protection District**

Unit Code: **043/050/06** County: **JO DAVIESS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$695,565**

Equalized Assessed Valuation: **\$293,038,240**

Population: **3,700**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$153,566</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$568,923</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$585,557</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$154</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$16,634</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>23.38%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$136,932</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$160,997</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Schaeferville Fire Protection District**

Unit Code: **090/160/06**

County: **TAZEWELL**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$326,643**

Equalized Assessed Valuation:

**\$8,890,569**

Population:

**1,275**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$185,043</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$145</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$146,807</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$243,255</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$191</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$96,448</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>21.17%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$51,485</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$51,485</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$345,000</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$271</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>3.88%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Schuyler Fire Protection District

Unit Code: 084/020/06

County: Schuyler

Fiscal Year End:

12/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$120,000

Equalized Assessed Valuation:

\$2,000,000

Population:

3,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$53,700	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$17	\$66	\$35
Revenue Collected During FY 08:	\$75,239	\$172,084	\$125,274
Expenditures During FY 08:	\$119,781	\$174,924	\$106,335
Per Capita Revenue:	\$24	\$89	\$61
Per Capita Expenditures:	\$37	\$89	\$54
Revenues over (under) Expenditures:	-\$44,542	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	7.65%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$9,158	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$3	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$128,940	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Scott Fire Protection District**

Unit Code: **010/135/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$98,000**

Equalized Assessed Valuation: **\$39,997,656**

Population: **2,020**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$109,535</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$237,336</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$194,287</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$96</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$43,049</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>78.54%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$152,584</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$76</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$152,584</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Scottville-Modesto Fire Protection District**

Unit Code: **056/035/06** County: **MACOUPIN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,108**

Equalized Assessed Valuation: **\$15,221,978**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>-\$83,579</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>-\$33</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$62,074</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$38,426</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$23,648</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>-155.96%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>-\$59,931</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>-\$24</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$59,931</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$127,027</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$51</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Seaton Community Fire Protection District**

Unit Code: **066/060/06** County: **MERCER**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,873**

Equalized Assessed Valuation: **\$12,645,067**

Population: **550**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$3,600**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$64,384</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$117</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$50,715</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$36,088</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$92</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$66</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$14,627</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>218.94%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$79,011</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$144</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Seatonville Fire Protection District**

Unit Code: **006/130/06**

County: **BUREAU**

Fiscal Year End:

**5/31/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$50,100**

Equalized Assessed Valuation:

**\$9,595,112**

Population:

**976**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$52,872</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$54</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$35,588</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$19,695</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$15,893</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>349.15%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$68,765</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Secor Fire Protection District

Unit Code: 102/070/06

County: WOODFORD

Fiscal Year End:

5/1/2008

Accounting Method:

Cash

Appropriation or Budget:

\$112,150

Equalized Assessed Valuation:

\$27,646,631

Population:

1,974

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,090	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$5	\$66	\$35
Revenue Collected During FY 08:	\$137,631	\$172,084	\$125,274
Expenditures During FY 08:	\$144,102	\$174,924	\$106,335
Per Capita Revenue:	\$70	\$89	\$61
Per Capita Expenditures:	\$73	\$89	\$54
Revenues over (under) Expenditures:	-\$6,471	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	1.82%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$2,619	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$1	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$2,619	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$62,440</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$32</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Seneca Rural Fire Protection District**

Unit Code: **050/120/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$286,750**

Equalized Assessed Valuation: **\$164,085,850**

Population: **2,000**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$11,500**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$235,911</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$118</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$321,937</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$317,205</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$159</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$4,732</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>75.86%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$240,643</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$120</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$240,643</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Serena Fire Protection District**

Unit Code: **050/110/06** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$413,400**

Equalized Assessed Valuation: **\$117,775,945**

Population: **3,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>-\$278,992</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>-\$85</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$389,468</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$307,670</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$118</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$93</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$81,798</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>-64.09%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>-\$197,194</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>-\$60</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$197,194</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$280,194</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$85</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sesser Fire Protection District

Unit Code: 028/010/06

County: FRANKLIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$328,456

Equalized Assessed Valuation:

\$21,646,558

Population:

4,500

Employees:

Full Time:

Part Time:

34

Salaries Paid:

\$24,588

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$11,708	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$136,749	\$172,084	\$125,274
Expenditures During FY 08:	\$124,821	\$174,924	\$106,335
Per Capita Revenue:	\$30	\$89	\$61
Per Capita Expenditures:	\$28	\$89	\$54
Revenues over (under) Expenditures:	\$11,928	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	18.94%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$23,636	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$5	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$23,636	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$101,616</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$23</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Seven Hickory-Morgan Fire Protection District**

Unit Code: **015/060/06** County: **COLES**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,050**

Equalized Assessed Valuation: **\$12,986,482**

Population: **980**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$74,213</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$76</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$49,987</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$79,716</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$81</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$29,729</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>55.80%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$44,484</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Shabbona Fire Protection District**

Unit Code: **019/080/06**

County: **DEKALB**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$177,936**

Equalized Assessed Valuation:

**\$32,743,310**

Population:

**2,350**

Employees:

Full Time:

Part Time:

**29**

Salaries Paid:

**\$23,822**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$111,457</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$201,677</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$161,212</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$86</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$40,465</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>94.24%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$151,922</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$65</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$151,922</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$313,105</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$133</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$701</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$871</b>	\$
Expenditures During FY 08:	\$	<b>\$824</b>	\$
Per Capita Revenue:	\$	<b>\$1</b>	\$
Per Capita Expenditures:	\$	<b>\$1</b>	\$
Operating Income (loss):	\$	<b>\$47</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$808</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Shannon Fire Protection District

Unit Code: 008/050/06 County: CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$218,116

Equalized Assessed Valuation: \$28,402,090

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,212	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$242,957	\$172,084	\$125,274
Expenditures During FY 08:	\$245,299	\$174,924	\$106,335
Per Capita Revenue:	\$121	\$89	\$61
Per Capita Expenditures:	\$123	\$89	\$54
Revenues over (under) Expenditures:	-\$2,342	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	1.17%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$2,870	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$1	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$2,870	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sheffield Fire Protection District**

Unit Code: **006/140/06** County: **BUREAU**

Fiscal Year End: **5/2/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$133,500**

Equalized Assessed Valuation: **\$12,694,818**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,148</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$50,103</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$42,228</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$7,875</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>227.39%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$96,023</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$225,878</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$113</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Shelbyville Fire Protection District**

Unit Code: **086/020/06**

County: **SHELBY**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$345,756**

Equalized Assessed Valuation:

**\$98,801,035**

Population:

**6,200**

Employees:

Full Time:

**4**

Part Time:

**8**

Salaries Paid:

**\$149,891**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$237,866</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$327,428</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$606,877</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$279,449</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>26.10%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$158,417</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$158,417</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$193,869</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$31</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sheldon Fire Protection District

Unit Code: 038/170/06

County: IROQUOIS

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$93,050

Equalized Assessed Valuation:

\$16,369,876

Population:

1,800

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$84

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$62,300	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 08:	\$84,877	\$172,084	\$125,274
Expenditures During FY 08:	\$93,548	\$174,924	\$106,335
Per Capita Revenue:	\$47	\$89	\$61
Per Capita Expenditures:	\$52	\$89	\$54
Revenues over (under) Expenditures:	-\$8,671	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	57.33%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$53,629	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$30	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$53,629	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,078</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$10</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

## Local Government Profile

Unit Name: **Sheridan Fire Protection District**Unit Code: **050/130/06** County: **LASALLE**Fiscal Year End: **4/30/2008**Accounting Method: **Modified Accrual**Appropriation or Budget: **\$506,575**Equalized Assessed Valuation: **\$31,417,187**Population: **2,225**

Employees:

Full Time: **2**Part Time: **4**Salaries Paid: **\$57,674**

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$433,689</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$195</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$448,589</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$266,118</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$182,471</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>231.54%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$616,160</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$277</b>	<b>\$73</b>	<b>\$37</b>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$244,713</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$371,447</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sherman Fire Protection District**

Unit Code: **083/170/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$566,038**

Equalized Assessed Valuation: **\$99,559,006**

Population: **6,500**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$45,400**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$211,054</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$471,055</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$529,269</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$72</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$81</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$58,214</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>38.99%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$206,356</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$206,356</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$722,283</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$111</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sherrard Fire Protection District

Unit Code: 066/070/06 County: MERCER

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$525,550

Equalized Assessed Valuation: \$50,729,213

Population: 3,750

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$78,479	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$21	\$66	\$35
Revenue Collected During FY 08:	\$242,980	\$172,084	\$125,274
Expenditures During FY 08:	\$153,638	\$174,924	\$106,335
Per Capita Revenue:	\$65	\$89	\$61
Per Capita Expenditures:	\$41	\$89	\$54
Revenues over (under) Expenditures:	\$89,342	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	57.02%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$87,612	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$23	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$87,612	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Shoal Creek Fire Protection District

Unit Code: 003/030/06 County: BOND

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$270,633

Equalized Assessed Valuation: \$21,183,649

Population: 4,000

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$1,800

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$61,833	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$15	\$66	\$35
Revenue Collected During FY 08:	\$167,584	\$172,084	\$125,274
Expenditures During FY 08:	\$168,023	\$174,924	\$106,335
Per Capita Revenue:	\$42	\$89	\$61
Per Capita Expenditures:	\$42	\$89	\$54
Revenues over (under) Expenditures:	-\$439	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	36.54%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$61,394	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$15	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$61,394	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$138,231</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$35</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Shumway Fire Protection District

Unit Code: 025/035/06 County: EFFINGHAM

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$415,230

Equalized Assessed Valuation: \$87,764,115

Population: 2,000

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$6,117

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$210,823	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$105	\$66	\$35
Revenue Collected During FY 08:	\$211,564	\$172,084	\$125,274
Expenditures During FY 08:	\$165,930	\$174,924	\$106,335
Per Capita Revenue:	\$106	\$89	\$61
Per Capita Expenditures:	\$83	\$89	\$54
Revenues over (under) Expenditures:	\$45,634	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	148.46%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$246,347	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$123	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$28,090	\$7,031	\$
Total Unrestricted Net Assets:	\$217,383	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sidell Fire & Rescue Fire Protection District**

Unit Code: **092/085/06** County: **VERMILION**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,980**

Equalized Assessed Valuation: **\$12,055,719**

Population: **626**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,428</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$89</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$57,997</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$115,159</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$93</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$184</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$57,162</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>-1.51%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>-\$1,734</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>-\$3</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$18,050</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$29</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sigel Fire Protection District**

Unit Code: **086/030/06**

County: **SHELBY**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$139,550**

Equalized Assessed Valuation:

**\$25,255,057**

Population:

**1,500**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$55,145</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$37</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$59,550</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$32,264</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$27,286</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>255.49%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$82,431</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Signal Hill Fire Protection District**

Unit Code: **088/200/06** County: **ST. CLAIR**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$414,170**

Equalized Assessed Valuation: **\$92,830,923**

Population: **5,000**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$55,104**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$211,568</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$385,220</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$351,829</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$77</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$70</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$33,391</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>69.62%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$244,959</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$50,071</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$1,097,433</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,390,089</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$278</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>1.39%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$701</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$871</b>	\$
Expenditures During FY 08:	\$	<b>\$824</b>	\$
Per Capita Revenue:	\$	<b>\$1</b>	\$
Per Capita Expenditures:	\$	<b>\$1</b>	\$
Operating Income (loss):	\$	<b>\$47</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$808</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Smithboro Fire Protection District**

Unit Code: **003/025/06** County: **BOND**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,990**

Equalized Assessed Valuation: **\$9,248,172**

Population: **200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$13,039</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$65</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$59,886</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$77,873</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$299</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$389</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$17,987</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>12.91%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$10,052</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$50</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$10,052</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$45,811</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$229</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Smithfield Fire Protection District**

Unit Code: **029/120/06** County: **FULTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,981**

Equalized Assessed Valuation: **\$7,226,333**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$9,556</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$34,447</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$27,981</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$6,466</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>57.26%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$16,022</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$16,022</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Smithton Fire Protection District**

Unit Code: **088/205/06** County: **ST. CLAIR**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$259,983**

Equalized Assessed Valuation: **\$86,374,150**

Population: **6,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$22,467</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$250,925</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$227,222</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$23,703</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>20.32%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$46,170</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$46,170</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$853,326</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$142</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Somonauk Community Fire Protection District**

Unit Code: **019/090/06** County: **DEKALB**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$627,800**

Equalized Assessed Valuation: **\$1,588,866,336**

Population: **9,000**

Employees:

Full Time:

Part Time: **30**

Salaries Paid: **\$104,393**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$194,390</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$518,451</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$453,986</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$58</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$50</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$64,465</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>57.02%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$258,855</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$258,855</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$24,919</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$3</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **South Elgin & Countryside Fire Protection District**

Unit Code: **045/170/06** County: **KANE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,000,000**

Equalized Assessed Valuation: **\$895,276,466**

Population: **28,000**

Employees:

Full Time: **33**

Part Time: **32**

Salaries Paid: **\$2,707,781**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$5,236,927</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$187</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$4,818,982</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$4,491,359</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$172</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>\$327,623</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>123.89%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$5,564,550</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$199</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$5,564,550</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$757,221</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$27</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,896</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$3,235</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$2,379</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$856</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$2,752</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Macon Fire Protection District**

Unit Code: **055/090/06** County: **MACON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$111,981**

Equalized Assessed Valuation: **\$37,290,368**

Population: **4,000**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$21,406**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$138,071</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$129,844</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$100,596</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$29,248</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>166.33%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$167,319</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$42</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$29,248</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$205,440</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$51</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Moline Fire Protection District**

Unit Code: **081/150/06** County: **ROCK ISLAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,939**

Equalized Assessed Valuation: **\$13,367,877**

Population: **3,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,159</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$33,741</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$32,639</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$1,102</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>6.93%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$2,261</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Oak Knolls Fire Protection District**

Unit Code: **083/190/06** County: **SANGAMON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,850**

Equalized Assessed Valuation: **\$50,192,803**

Population: **1,679**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$6,000</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$135,401</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$135,401</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$81</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$81</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>4.43%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$6,000</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6,000</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Roxana Fire Protection District**

Unit Code: **057/180/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$152,020**

Equalized Assessed Valuation: **\$19,939,185**

Population: **2,400**

Employees:

Full Time:

Part Time: **22**

Salaries Paid: **\$13,425**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$31,754</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$107,258</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$105,377</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$1,881</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>31.92%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$33,635</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$33,635</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$149,496</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$62</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Westmont Fire Protection District**

Unit Code: **022/190/06** County: **DUPAGE**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,250**

Equalized Assessed Valuation: **\$19,469,580**

Population: **552**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$133,677</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$242</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$37,225</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$40,256</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$3,031</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>324.54%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$130,646</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$237</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$130,646</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **South Wilmington Fire Protection District**

Unit Code: **032/050/06** County: **GRUNDY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,693**

Equalized Assessed Valuation: **\$19,109,076**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$7,292</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$63,151</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$62,302</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$63</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$849</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>13.07%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$8,141</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$3,810</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$4,331</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Southlawn Fire Protection District

Unit Code: 083/180/06 County: SANGAMON

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$69,163

Equalized Assessed Valuation: \$21,829,766

Population: 2,303

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,000	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$64,728	\$172,084	\$125,274
Expenditures During FY 08:	\$64,728	\$174,924	\$106,335
Per Capita Revenue:	\$28	\$89	\$61
Per Capita Expenditures:	\$28	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	9.27%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$6,000	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$3	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Southside Fire Protection District

Unit Code: 083/200/06 County: SANGAMON

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$122,494

Equalized Assessed Valuation: \$35,317,012

Population: 3,925

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,000	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$2	\$66	\$35
Revenue Collected During FY 08:	\$124,834	\$172,084	\$125,274
Expenditures During FY 08:	\$124,834	\$174,924	\$106,335
Per Capita Revenue:	\$32	\$89	\$61
Per Capita Expenditures:	\$32	\$89	\$54
Revenues over (under) Expenditures:	\$	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	4.81%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$6,000	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$2	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$6,000	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Spring Bay Fire Protection District

Unit Code: 102/080/06 County: WOODFORD

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$386,878

Equalized Assessed Valuation: \$71,448,280

Population: 5,000

Employees:

Full Time:

Part Time: 30

Salaries Paid: \$18,564

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$112,057	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 08:	\$267,306	\$172,084	\$125,274
Expenditures During FY 08:	\$341,438	\$174,924	\$106,335
Per Capita Revenue:	\$53	\$89	\$61
Per Capita Expenditures:	\$68	\$89	\$54
Revenues over (under) Expenditures:	-\$74,132	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	11.11%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$37,925	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$8	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$37,925	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$545,841</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$109</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Spring Grove Fire Protection District**

Unit Code: **063/020/06** County: **MCHENRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,103,450**

Equalized Assessed Valuation: **\$259,091,495**

Population: **8,000**

Employees:

Full Time:

Part Time: **67**

Salaries Paid: **\$671,462**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$21,613</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$1,027,581</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$1,156,889</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$128</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$145</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>-\$129,308</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>10.14%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$117,305</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$144,238</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$26,933</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$828,164</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$104</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Springcreek Fire Protection District**

Unit Code: **075/060/06** County: **Pike**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,397**

Equalized Assessed Valuation: **\$3,973,767**

Population: **677**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$2,186</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$32,086</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$27,397</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$4,689</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>25.09%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$6,875</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6,876</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$73,228</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$108</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Anne Fire Protection District**

Unit Code: **046/140/06**

County: **KANKAKEE**

Fiscal Year End:

**5/31/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$201,150**

Equalized Assessed Valuation:

**\$27,477,238**

Population:

**3,015**

Employees:

Full Time:

Part Time:

**28**

Salaries Paid:

**\$12,331**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$96,600</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$142,126</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$137,706</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$4,420</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>73.36%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$101,020</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$101,020</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$51,148</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$17</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **St. Charles Countryside Fire Protection District**

Unit Code: **045/160/06** County: **KANE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,864,961**

Equalized Assessed Valuation: **\$1,081,886,410**

Population: **22,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$9,250**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$1,067,252</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$49</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$1,960,120</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$1,694,991</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>\$265,129</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>74.14%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$1,256,719</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,332,381</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$416,963</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$19</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,896</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$3,235</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$2,379</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$856</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$2,752</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Elmo Fire Protection District**

Unit Code: **026/030/06** County: **FAYETTE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$189,500**

Equalized Assessed Valuation: **\$20,095,375**

Population: **2,996**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$4,557**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$88,267</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$70,072</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$49,795</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$20,277</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>217.98%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$108,544</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$108,544</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Jacob Twp Fire Protection District**

Unit Code: **057/170/06** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,375**

Equalized Assessed Valuation: **\$46,412,302**

Population: **2,273**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$1,500**

#### Blended Component Units

Number Submitted = 1  
ST. JACOB FIRE PROTECTION DISTRICT

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$298,582</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$131</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$176,040</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$156,549</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$77</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$19,491</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>191.04%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$299,073</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$132</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$9,000</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$239,973</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$139,098</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$61</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **St. Joseph-Stanton Fire Protection District**

Unit Code: **010/120/06** County: **CHAMPAIGN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$254,830**

Equalized Assessed Valuation: **\$109,348,812**

Population: **6,000**

Employees:

Full Time:

Part Time: **45**

Salaries Paid: **\$51,989**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$213,843</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$211,201</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$156,467</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$35</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$54,734</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>171.65%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$268,577</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$268,577</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: St. Libory Fire Protection District

Unit Code: 088/230/06 County: ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$48,800

Equalized Assessed Valuation: \$18,726,134

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$51,326	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$51	\$66	\$35
Revenue Collected During FY 08:	\$108,488	\$172,084	\$125,274
Expenditures During FY 08:	\$93,174	\$174,924	\$106,335
Per Capita Revenue:	\$108	\$89	\$61
Per Capita Expenditures:	\$93	\$89	\$54
Revenues over (under) Expenditures:	\$15,314	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	71.52%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$66,640	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$67	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$66,639	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: St. Peter Fire Protection District

Unit Code: 026/040/06 County: FAYETTE

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$279,600

Equalized Assessed Valuation: \$9,386,113

Population: 750

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$16,228	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 08:	\$56,279	\$172,084	\$125,274
Expenditures During FY 08:	\$62,450	\$174,924	\$106,335
Per Capita Revenue:	\$75	\$89	\$61
Per Capita Expenditures:	\$83	\$89	\$54
Revenues over (under) Expenditures:	-\$6,171	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	16.10%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$10,057	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$13	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$10,057	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: St. Rose Fire Protection District

Unit Code: 014/080/06 County: CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$40,395

Equalized Assessed Valuation: \$16,410,000

Population: 1,700

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,842	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 08:	\$45,192	\$172,084	\$125,274
Expenditures During FY 08:	\$40,395	\$174,924	\$106,335
Per Capita Revenue:	\$27	\$89	\$61
Per Capita Expenditures:	\$24	\$89	\$54
Revenues over (under) Expenditures:	\$4,797	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	26.34%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$10,639	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$6	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$18,928	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$75,140</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$44</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Standard Fire Protection District

Unit Code: 078/040/06 County: PUTNAM

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$54,790

Equalized Assessed Valuation: \$16,864,853

Population: 1,450

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,171	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$2	\$66	\$35
Revenue Collected During FY 08:	\$59,170	\$172,084	\$125,274
Expenditures During FY 08:	\$59,951	\$174,924	\$106,335
Per Capita Revenue:	\$41	\$89	\$61
Per Capita Expenditures:	\$41	\$89	\$54
Revenues over (under) Expenditures:	-\$781	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	3.99%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$2,390	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$2	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$42,273</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$29</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

## Local Government Profile

Unit Name: State Park Place Fire Protection District

Unit Code: 088/210/06 County: ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$95,400

Equalized Assessed Valuation: \$14,276,601

Population: 5,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$48,248	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 08:	\$94,891	\$172,084	\$125,274
Expenditures During FY 08:	\$72,660	\$174,924	\$106,335
Per Capita Revenue:	\$19	\$89	\$61
Per Capita Expenditures:	\$15	\$89	\$54
Revenues over (under) Expenditures:	\$22,231	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	97.00%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$70,479	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$14	\$73	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$613	\$7,031	\$
Total Unrestricted Net Assets:	\$69,866	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$80,000</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$16</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Staunton Fire Protection District

Unit Code: 056/040/06

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$298,150

Equalized Assessed Valuation:

\$69,798,200

Population:

5,182

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$686,460	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$132	\$66	\$35
Revenue Collected During FY 08:	\$329,424	\$172,084	\$125,274
Expenditures During FY 08:	\$265,848	\$174,924	\$106,335
Per Capita Revenue:	\$64	\$89	\$61
Per Capita Expenditures:	\$51	\$89	\$54
Revenues over (under) Expenditures:	\$63,576	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	282.13%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$750,036	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$145	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$86,567	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,140,516</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$220</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$701</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$871</b>	\$
Expenditures During FY 08:	\$	<b>\$824</b>	\$
Per Capita Revenue:	\$	<b>\$1</b>	\$
Per Capita Expenditures:	\$	<b>\$1</b>	\$
Operating Income (loss):	\$	<b>\$47</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$808</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Steger Estates Fire Protection District**

Unit Code: **099/130/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,818**

Equalized Assessed Valuation: **\$2,115,000**

Population: **1,600**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$72,859**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$17,607</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$213,548</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$155,024</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$133</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$58,524</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>49.11%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$76,131</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$82,020</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sterling Fire Protection District

Unit Code: 098/060/06

County: WHITESIDE

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$208,650

Equalized Assessed Valuation:

\$127,329,128

Population:

3,700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$44,547	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 08:	\$214,750	\$172,084	\$125,274
Expenditures During FY 08:	\$211,886	\$174,924	\$106,335
Per Capita Revenue:	\$58	\$89	\$61
Per Capita Expenditures:	\$57	\$89	\$54
Revenues over (under) Expenditures:	\$2,864	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	46.83%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$99,232	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$27	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$99,232	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stewardson Fire Protection District

Unit Code: 086/050/06 County: SHELBY

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$141,370

Equalized Assessed Valuation: \$14,478,109

Population: 1,200

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$10,494

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$76,873	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$64	\$66	\$35
Revenue Collected During FY 08:	\$84,024	\$172,084	\$125,274
Expenditures During FY 08:	\$58,217	\$174,924	\$106,335
Per Capita Revenue:	\$70	\$89	\$61
Per Capita Expenditures:	\$49	\$89	\$54
Revenues over (under) Expenditures:	\$25,807	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	176.37%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$102,680	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$86	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$12,500	\$3,802	\$
Total Unreserved Funds:	\$90,180	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Stillman Valley Fire Protection District**

Unit Code: **071/090/06** County: **OGLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$577,100**

Equalized Assessed Valuation: **\$90,667,663**

Population: **6,500**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$62,532**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$354,426</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$55</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$719,888</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$624,122</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$111</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$96</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$95,766</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>76.07%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$474,799</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$73</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$474,799</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$217,093</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$33</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Stockland Fire Protection District**

Unit Code: **038/180/06** County: **IROQUOIS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,765**

Equalized Assessed Valuation: **\$90,894,112**

Population: **341**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$193,906</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$569</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$46,407</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$33,487</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$12,920</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>617.63%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$206,826</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$607</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stockton Fire Protection District

Unit Code: 043/060/06

County: JO DAVIESS

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$204,850

Equalized Assessed Valuation:

\$53,290,611

Population:

3,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$41,538	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 08:	\$215,969	\$172,084	\$125,274
Expenditures During FY 08:	\$192,410	\$174,924	\$106,335
Per Capita Revenue:	\$62	\$89	\$61
Per Capita Expenditures:	\$55	\$89	\$54
Revenues over (under) Expenditures:	\$23,559	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	33.83%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$65,097	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$19	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$65,097	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Stonington Fire Protection District

Unit Code: 011/050/06 County: CHRISTIAN

Fiscal Year End: 5/31/2008

Accounting Method: Cash

Appropriation or Budget: \$245,859

Equalized Assessed Valuation: \$27,353,358

Population: 1,700

Employees:

Full Time:

Part Time: 26

Salaries Paid: \$12,220

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$67,078	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$39	\$66	\$35
Revenue Collected During FY 08:	\$107,312	\$172,084	\$125,274
Expenditures During FY 08:	\$103,817	\$174,924	\$106,335
Per Capita Revenue:	\$63	\$89	\$61
Per Capita Expenditures:	\$61	\$89	\$54
Revenues over (under) Expenditures:	\$3,495	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	67.98%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$70,573	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$42	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$70,573	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$57,157</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$34</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Strasburg Fire Protection District**

Unit Code: **086/055/06** County: **SHELBY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,179**

Equalized Assessed Valuation: **\$11,743,005**

Population: **1,500**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$1,150**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$58,468</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$24,179</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$29,668</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$5,489</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>178.57%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$52,979</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$118,700</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$79</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sublette Fire Protection District

Unit Code: 052/080/06

County: LEE

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$414,250

Equalized Assessed Valuation:

\$34,855,876

Population:

750

Employees:

Full Time:

Part Time:

36

Salaries Paid:

\$20,825

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$330,612	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$441	\$66	\$35
Revenue Collected During FY 08:	\$283,364	\$172,084	\$125,274
Expenditures During FY 08:	\$270,944	\$174,924	\$106,335
Per Capita Revenue:	\$378	\$89	\$61
Per Capita Expenditures:	\$361	\$89	\$54
Revenues over (under) Expenditures:	\$12,420	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	126.61%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$343,032	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$457	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$343,032	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$172,946</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$231</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sugar Creek Fire Protection District

Unit Code: 014/015/06 County: CLINTON

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$127,750

Equalized Assessed Valuation: \$65,633,663

Population: 5,180

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$491,144	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$95	\$66	\$35
Revenue Collected During FY 08:	\$144,635	\$172,084	\$125,274
Expenditures During FY 08:	\$125,856	\$174,924	\$106,335
Per Capita Revenue:	\$28	\$89	\$61
Per Capita Expenditures:	\$24	\$89	\$54
Revenues over (under) Expenditures:	\$18,779	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	405.16%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$509,923	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$98	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$509,924	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$208,399</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$40</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Sugar Creek Ambulance Service  
Fire Protection District**

Unit Code: **014/105/06** County: **CLINTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$296,550**

Equalized Assessed Valuation: **\$91,067,758**

Population: **15,933**

Employees:

Full Time:

Part Time: **28**

Salaries Paid: **\$98,155**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$202,742</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$274,161</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$239,948</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$34,213</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>98.75%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$236,955</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$236,955</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Sugar Grove Fire Protection District**

Unit Code: **045/190/06** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,650,886**

Equalized Assessed Valuation: **\$510,213,006**

Population: **10,800**

Employees:

Full Time: **23**

Part Time: **39**

Salaries Paid: **\$1,191,937**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$95,436</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$2,976,842</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$3,039,214</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$276</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$281</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>-\$62,372</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>1.09%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$33,064</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,132,721</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$4,015,906</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$372</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.59%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$



## FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

## Local Government Profile

Unit Name: **Sullivant Twp Fire Protection District**Unit Code: **027/050/06** County: **FORD**Fiscal Year End: **5/31/2008**Accounting Method: **Cash With Assets**Appropriation or Budget: **\$61,800**Equalized Assessed Valuation: **\$9,212,370**Population: **725**

Employees:

Full Time: Part Time: Salaries Paid: **\$**

## Blended Component Units

## Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$10,852</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$50,537</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$47,604</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$66</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$2,933</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>28.96%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$13,785</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$73</b>	<b>\$37</b>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$13,785</b>	<b>\$55,681</b>	<b>\$</b>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$208,300</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$287</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$701</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$871</b>	\$
Expenditures During FY 08:	\$	<b>\$824</b>	\$
Per Capita Revenue:	\$	<b>\$1</b>	\$
Per Capita Expenditures:	\$	<b>\$1</b>	\$
Operating Income (loss):	\$	<b>\$47</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$808</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sunnycrest Fire Protection District

Unit Code: 016/340/06

County: COOK

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$1,284,630

Equalized Assessed Valuation:

\$16,868,189

Population:

1,300

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$2,000

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$27,323	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	-\$21	\$66	\$35
Revenue Collected During FY 08:	\$116,181	\$172,084	\$125,274
Expenditures During FY 08:	\$67,083	\$174,924	\$106,335
Per Capita Revenue:	\$89	\$89	\$61
Per Capita Expenditures:	\$52	\$89	\$54
Revenues over (under) Expenditures:	\$49,098	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	112.64%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$75,561	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$58	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$75,561	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Sycamore Fire Protection District

Unit Code: 019/100/06

County: DEKALB

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$289,150

Equalized Assessed Valuation:

\$90,637,006

Population:

16,750

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$107,047	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$6	\$66	\$35
Revenue Collected During FY 08:	\$288,613	\$172,084	\$125,274
Expenditures During FY 08:	\$278,312	\$174,924	\$106,335
Per Capita Revenue:	\$17	\$89	\$61
Per Capita Expenditures:	\$17	\$89	\$54
Revenues over (under) Expenditures:	\$10,301	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	42.16%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$117,348	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$7	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$117,348	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Table Grove Fire Protection District**

Unit Code: **029/130/06** County: **FULTON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,337**

Equalized Assessed Valuation: **\$11,707,664**

Population: **782**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$53,222</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$68</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$113,988</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$112,077</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$146</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$143</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$1,911</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>49.19%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$55,133</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$71</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$55,133</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$89,675</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$115</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tallula Fire Protection District

Unit Code: 065/040/06

County: MENARD

Fiscal Year End:

8/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$59,733

Equalized Assessed Valuation:

\$17,815,404

Population:

1,100

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$50,383	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$46	\$66	\$35
Revenue Collected During FY 08:	\$80,779	\$172,084	\$125,274
Expenditures During FY 08:	\$44,747	\$174,924	\$106,335
Per Capita Revenue:	\$73	\$89	\$61
Per Capita Expenditures:	\$41	\$89	\$54
Revenues over (under) Expenditures:	\$36,032	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	193.12%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$86,415	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$79	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$86,415	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$35,264</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$32</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tamaroa Community Fire Protection District**

Unit Code: **073/020/06** County: **PERRY**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$57,600**

Equalized Assessed Valuation: **\$13,032,191**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$54,944</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$44,912</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$45,297</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$22</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$385</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>120.45%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$54,559</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$54,559</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$28,690</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$14</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tampico Rural Fire Protection District**

Unit Code: **098/070/06** County: **WHITESIDE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$509,500**

Equalized Assessed Valuation: **\$27,036,086**

Population: **1,600**

Employees:

Full Time:

Part Time: **48**

Salaries Paid: **\$52,488**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$290,540</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$182</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$292,486</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$435,616</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$183</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$272</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$143,130</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>33.84%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$147,410</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$92</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$147,410</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$100,000</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$63</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Taylorville Fire Protection District

Unit Code: 011/060/06 County: CHRISTIAN

Fiscal Year End: 5/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$127,900

Equalized Assessed Valuation: \$57,345,628

Population: 13,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$82,952	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$6	\$66	\$35
Revenue Collected During FY 08:	\$127,282	\$172,084	\$125,274
Expenditures During FY 08:	\$80,448	\$174,924	\$106,335
Per Capita Revenue:	\$10	\$89	\$61
Per Capita Expenditures:	\$6	\$89	\$54
Revenues over (under) Expenditures:	\$46,834	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	161.33%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$129,786	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$10	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$4,262	\$3,802	\$
Total Unreserved Funds:	\$125,524	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Teutopolis Fire Protection District

Unit Code: 025/040/06

County: EFFINGHAM

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$986,950

Equalized Assessed Valuation:

\$58,613,401

Population:

6,735

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$54,524	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$8	\$66	\$35
Revenue Collected During FY 08:	\$144,086	\$172,084	\$125,274
Expenditures During FY 08:	\$38,087	\$174,924	\$106,335
Per Capita Revenue:	\$21	\$89	\$61
Per Capita Expenditures:	\$6	\$89	\$54
Revenues over (under) Expenditures:	\$105,999	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	421.46%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$160,523	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$24	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$160,522	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Thomasboro Fire Protection District**

Unit Code: **010/150/06** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$294,303**

Equalized Assessed Valuation: **\$46,766,046**

Population: **2,876**

Employees:

Full Time:

Part Time: **35**

Salaries Paid: **\$19,541**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$142,906</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$156,329</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$173,222</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$16,893</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>72.75%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$126,013</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$126,013</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Thomson Fire Protection District

Unit Code: 008/060/06 County: CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$363,981

Equalized Assessed Valuation: \$32,376,503

Population: 2,500

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$167,804	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$67	\$66	\$35
Revenue Collected During FY 08:	\$189,577	\$172,084	\$125,274
Expenditures During FY 08:	\$184,064	\$174,924	\$106,335
Per Capita Revenue:	\$76	\$89	\$61
Per Capita Expenditures:	\$74	\$89	\$54
Revenues over (under) Expenditures:	\$5,513	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	112.90%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$207,817	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$83	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$207,817	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$222,879</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$89</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tilden Fire Protection District

Unit Code: 079/020/06

County: RANDOLPH

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$52,000

Equalized Assessed Valuation:

\$8,433,933

Population:

2,475

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>-\$941</b>	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$	\$66	\$35
Revenue Collected During FY 08:	<b>\$41,387</b>	\$172,084	\$125,274
Expenditures During FY 08:	<b>\$34,920</b>	\$174,924	\$106,335
Per Capita Revenue:	<b>\$17</b>	\$89	\$61
Per Capita Expenditures:	<b>\$14</b>	\$89	\$54
Revenues over (under) Expenditures:	<b>\$6,467</b>	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	<b>44.46%</b>	122.94%	74.95%
Ending Fund Balance for FY 08:	<b>\$15,526</b>	\$142,611	\$82,431
Per Capita Ending Fund Balance:	<b>\$6</b>	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$18,268</b>	\$7,031	\$
Total Unrestricted Net Assets:	<b>-\$2,741</b>	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$20,728</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$8</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Timber-Hollis Fire Protection District**

Unit Code: **072/090/06** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$760,000**

Equalized Assessed Valuation: **\$76,248,625**

Population: **6,000**

Employees:

Full Time:

Part Time: **27**

Salaries Paid: **\$22,886**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$276,845</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$475,337</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$553,102</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$79</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$77,765</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>35.99%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$199,080</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$199,080</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tiskilwa Fire Protection District

Unit Code: 006/150/06

County: BUREAU

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$324,950

Equalized Assessed Valuation:

\$63,780,059

Population:

1,800

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$144,726	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$80	\$66	\$35
Revenue Collected During FY 08:	\$180,224	\$172,084	\$125,274
Expenditures During FY 08:	\$98,321	\$174,924	\$106,335
Per Capita Revenue:	\$100	\$89	\$61
Per Capita Expenditures:	\$55	\$89	\$54
Revenues over (under) Expenditures:	\$81,903	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	230.50%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$226,629	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$126	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$226,629	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$143,445</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$80</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Toluca Fire Protection District

Unit Code: 059/030/06 County: MARSHALL

Fiscal Year End: 12/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$199,630

Equalized Assessed Valuation: \$29,983,092

Population: 2,200

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$187,025	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$85	\$66	\$35
Revenue Collected During FY 08:	\$157,122	\$172,084	\$125,274
Expenditures During FY 08:	\$146,848	\$174,924	\$106,335
Per Capita Revenue:	\$71	\$89	\$61
Per Capita Expenditures:	\$67	\$89	\$54
Revenues over (under) Expenditures:	\$10,274	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	134.36%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$197,299	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$90	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$197,299	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Toulon Fire Protection District

Unit Code: 087/030/06 County: STARK

Fiscal Year End: 8/31/2008

Accounting Method: Cash

Appropriation or Budget: \$95,000

Equalized Assessed Valuation: \$11,368,221

Population: 2,400

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$30,934	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$13	\$66	\$35
Revenue Collected During FY 08:	\$106,022	\$172,084	\$125,274
Expenditures During FY 08:	\$91,234	\$174,924	\$106,335
Per Capita Revenue:	\$44	\$89	\$61
Per Capita Expenditures:	\$38	\$89	\$54
Revenues over (under) Expenditures:	\$14,788	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	50.12%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$45,722	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$19	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$45,725	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$45,793</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$19</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Towanda Fire Protection District**

Unit Code: **064/180/06** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,008,385**

Equalized Assessed Valuation: **\$44,526,790**

Population: **2,349**

Employees:

Full Time:

Part Time: **31**

Salaries Paid: **\$22,936**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$57,102</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$484,005</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$912,283</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$206</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$388</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$428,278</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>16.86%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$153,824</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$65</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$153,824</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$511,631</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$218</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tower Hill Fire Protection District

Unit Code: 086/060/06

County: Shelby

Fiscal Year End:

8/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$29,050

Equalized Assessed Valuation:

\$8,946,321

Population:

2,200

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$550

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$18,143	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$8	\$66	\$35
Revenue Collected During FY 08:	\$48,704	\$172,084	\$125,274
Expenditures During FY 08:	\$46,575	\$174,924	\$106,335
Per Capita Revenue:	\$22	\$89	\$61
Per Capita Expenditures:	\$21	\$89	\$54
Revenues over (under) Expenditures:	\$2,129	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	43.53%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$20,272	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$9	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$20,272	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$20,555</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$9</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tower Rock Fire Protection District**

Unit Code: **039/010/06** County: **JACKSON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$83,759**

Equalized Assessed Valuation: **\$40,609,056**

Population: **500**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$3,330**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$29,529</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$59</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$53,358</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$27,252</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$107</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$26,106</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>204.15%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$55,635</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$111</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$13,745</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$93,100</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$186</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tremont Fire Protection District

Unit Code: 090/170/06

County: TAZEWELL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$357,155

Equalized Assessed Valuation:

\$99,669,557

Population:

6,000

Employees:

Full Time:

Part Time:

29

Salaries Paid:

\$19,645

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$206,110	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 08:	\$172,813	\$172,084	\$125,274
Expenditures During FY 08:	\$113,455	\$174,924	\$106,335
Per Capita Revenue:	\$29	\$89	\$61
Per Capita Expenditures:	\$19	\$89	\$54
Revenues over (under) Expenditures:	\$59,358	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	233.99%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$265,468	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$44	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$265,468	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tri-County Fire Protection District

Unit Code: 034/060/06

County: HANCOCK

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$65,490

Equalized Assessed Valuation:

\$8,824,944

Population:

800

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$15,635	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$20	\$66	\$35
Revenue Collected During FY 08:	\$35,014	\$172,084	\$125,274
Expenditures During FY 08:	\$21,334	\$174,924	\$106,335
Per Capita Revenue:	\$44	\$89	\$61
Per Capita Expenditures:	\$27	\$89	\$54
Revenues over (under) Expenditures:	\$13,680	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	137.41%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$29,315	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$37	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tri-County Fire Protection District**

Unit Code: **025/050/06**

County: **EFFINGHAM**

Fiscal Year End:

**4/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$269,911**

Equalized Assessed Valuation:

**\$17,698,821**

Population:

**1,500**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$21,120</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$81,214</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$71,106</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$10,108</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>43.92%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$31,228</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$31,228</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Tri-State Fire Protection District**

Unit Code: **022/200/06**

County: **DUPAGE**

Fiscal Year End:

**5/31/2008**

Accounting Method:

**Modified Accrual**

Appropriation or Budget:

**\$10,321,858**

Equalized Assessed Valuation:

**\$1,719,341,355**

Population:

**42,000**

Employees:

Full Time:

**60**

Part Time:

**1**

Salaries Paid:

**\$5,182,290**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$2,772,330</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$66</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$8,784,213</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$8,973,077</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$209</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$214</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>-\$188,864</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>28.79%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$2,583,466</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$62</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$119,781</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$927,915</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$1,615,286</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$38</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$1,896</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$3,235</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$2,379</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$856</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$2,752</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Tri-Township Fire Protection District**

Unit Code: **001/100/06** County: **ADAMS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$710,620**

Equalized Assessed Valuation: **\$205,780,733**

Population: **11,700**

Employees:

Full Time: **8**

Part Time: **7**

Salaries Paid: **\$358,997**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	<b>\$333,843</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$780,615</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$833,934</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$53,319</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>50.46%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$420,780</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<b>\$33,427</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$437,363</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$159,131</b>	<b>\$102,650</b>	<b>\$7,378</b>
Per Capita Debt:	<b>\$14</b>	<b>\$47</b>	<b>\$3</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.05%</b>	<b>0.00%</b>

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$701</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 08:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 08:	<b>\$</b>	<b>\$871</b>	<b>\$</b>
Expenditures During FY 08:	<b>\$</b>	<b>\$824</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$1</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.58%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	<b>\$</b>	<b>\$808</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Troy Fire Protection District

Unit Code: 057/190/06

County: MADISON

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,029,000

Equalized Assessed Valuation:

\$327,445,855

Population:

12,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,327,761	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$111	\$66	\$35
Revenue Collected During FY 08:	\$836,575	\$172,084	\$125,274
Expenditures During FY 08:	\$590,039	\$174,924	\$106,335
Per Capita Revenue:	\$70	\$89	\$61
Per Capita Expenditures:	\$49	\$89	\$54
Revenues over (under) Expenditures:	\$246,536	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	266.81%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$1,574,297	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$131	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$1,574,297	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Troy Fire Protection District**

Unit Code: **099/140/06** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,907,365**

Equalized Assessed Valuation: **\$604,251,680**

Population: **36,000**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$114,497**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,611,007</b>	<b>\$2,077,656</b>	<b>\$1,137,166</b>
Per Capita Beginning Fund Balance:	<b>\$45</b>	<b>\$134</b>	<b>\$65</b>
Revenue Collected During FY 08:	<b>\$4,103,410</b>	<b>\$3,995,457</b>	<b>\$2,964,329</b>
Expenditures During FY 08:	<b>\$3,143,477</b>	<b>\$3,727,756</b>	<b>\$2,492,797</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$258</b>	<b>\$175</b>
Per Capita Expenditures:	<b>\$87</b>	<b>\$246</b>	<b>\$168</b>
Revenues over (under) Expenditures:	<b>\$959,933</b>	<b>\$267,701</b>	<b>\$153,980</b>
Ratio of Fund Balance to Expenditures:	<b>81.79%</b>	<b>62.95%</b>	<b>50.31%</b>
Ending Fund Balance for FY 08:	<b>\$2,570,940</b>	<b>\$2,259,105</b>	<b>\$1,298,918</b>
Per Capita Ending Fund Balance:	<b>\$71</b>	<b>\$143</b>	<b>\$70</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$11,257</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,300,000</b>	<b>\$448,674</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,270,940</b>	<b>\$2,120,139</b>	<b>\$1,132,721</b>

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	<b>\$2,647,108</b>	<b>\$1,345,533</b>	<b>\$265,000</b>
Per Capita Debt:	<b>\$74</b>	<b>\$80</b>	<b>\$19</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	<b>\$1,896</b>	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	<b>\$</b>	\$
Revenue Collected During FY 08:	\$	<b>\$3,235</b>	\$
Expenditures During FY 08:	\$	<b>\$2,379</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$856</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>1.69%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 08:	\$	<b>\$2,752</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Tuscarora Fire Protection District

Unit Code: 072/100/06 County: PEORIA

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$234,419

Equalized Assessed Valuation: \$12,157,950

Population: 695

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$67,264	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$97	\$66	\$35
Revenue Collected During FY 08:	\$49,331	\$172,084	\$125,274
Expenditures During FY 08:	\$34,697	\$174,924	\$106,335
Per Capita Revenue:	\$71	\$89	\$61
Per Capita Expenditures:	\$50	\$89	\$54
Revenues over (under) Expenditures:	\$14,634	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	236.04%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$81,898	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$118	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: Union Fire Protection District

Unit Code: 063/120/06

County: MCHENRY

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$455,000

Equalized Assessed Valuation:

\$58,691,661

Population:

1,950

Employees:

Full Time:

Part Time:

27

Salaries Paid:

\$25,995

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$529,883	\$130,906	\$71,170
Per Capita Beginning Fund Balance:	\$272	\$66	\$35
Revenue Collected During FY 08:	\$179,873	\$172,084	\$125,274
Expenditures During FY 08:	\$146,548	\$174,924	\$106,335
Per Capita Revenue:	\$92	\$89	\$61
Per Capita Expenditures:	\$75	\$89	\$54
Revenues over (under) Expenditures:	\$33,325	-\$2,840	\$5,105
Ratio of Fund Balance to Expenditures:	384.32%	122.94%	74.95%
Ending Fund Balance for FY 08:	\$563,208	\$142,611	\$82,431
Per Capita Ending Fund Balance:	\$289	\$73	\$37

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$3,802	\$
Total Unreserved Funds:	\$	\$55,681	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$7,031	\$
Total Unrestricted Net Assets:	\$563,208	\$56,195	\$



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Unit 7 Fire Protection District**

Unit Code: **056/045/06**

County: **MACOUPIN**

Fiscal Year End:

**11/30/2008**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$380,622**

Equalized Assessed Valuation:

**\$58,458,317**

Population:

**10,000**

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$203,093</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$244,330</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$274,539</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>-\$30,209</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>62.97%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$172,884</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$172,884</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

# FISCAL YEAR 2008

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

#### Local Government Profile

Unit Name: **Ursa Fire Protection District**

Unit Code: **001/110/06**

County: **ADAMS**

Fiscal Year End:

**6/30/2008**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$53,125**

Equalized Assessed Valuation:

**\$13,149,067**

Population:

**1,143**

Employees:

Full Time:

Part Time:

Salaries Paid:

**\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	<b>\$1,329</b>	<b>\$130,906</b>	<b>\$71,170</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$66</b>	<b>\$35</b>
Revenue Collected During FY 08:	<b>\$53,125</b>	<b>\$172,084</b>	<b>\$125,274</b>
Expenditures During FY 08:	<b>\$52,751</b>	<b>\$174,924</b>	<b>\$106,335</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$89</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$89</b>	<b>\$54</b>
Revenues over (under) Expenditures:	<b>\$374</b>	<b>-\$2,840</b>	<b>\$5,105</b>
Ratio of Fund Balance to Expenditures:	<b>3.23%</b>	<b>122.94%</b>	<b>74.95%</b>
Ending Fund Balance for FY 08:	<b>\$1,703</b>	<b>\$142,611</b>	<b>\$82,431</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$73</b>	<b>\$37</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$3,802</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$55,681</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$7,031</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$56,195</b>	<b>\$</b>



## FISCAL YEAR 2008

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$102,650	\$7,378
Per Capita Debt:	\$	\$47	\$3
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$701	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$871	\$
Expenditures During FY 08:	\$	\$824	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$47	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.58%	0.00%
Ending Retained Earnings for FY 08:	\$	\$808	\$
Per Capita Ending Retained Earnings:	\$	\$	\$